

VIRGINIA

International Fuel Tax Agreement



IFTA GUIDEBOOK

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What is IFTA ?

The International Fuel Tax Agreement (IFTA) is an agreement between states and Canadian provinces which allows a carrier to register and pay motor fuel road tax in the carrier's home or base state. Revenues collected from this tax help, in part, to build and maintain our roads and highways. The Virginia road use tax rate is 19.5 cents per gallon of fuel. All states and Canadian provinces participate in the IFTA program, except Alaska and Hawaii, Washington DC, Northwest Territories, Yukon Territory and Nunavut.

Effective July 1, 2002, motor carriers operating qualified vehicles not registered under the International Registration Plan (IRP) will be charged \$100 per year per vehicle at the time of registration and the renewal of license plates. The fee takes the place of carriers filing quarterly Virginia Motor Fuel Road Tax Reports. Vehicles can be exempted from the \$100 fee if the carrier reports all qualified vehicle operations on his quarterly IFTA tax reports. The vehicles must be identified on the original IFTA and/or renewal application.

Who needs to apply for IFTA ?

You must apply for licensing if you operate any of the following motor vehicles in and outside of Virginia:

- ◆ vehicles that have two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds; or
- ◆ vehicles that have three or more axles regardless of weight; or
- ◆ vehicles that are used in combination, when the combined weight is more than 26,000 pounds gross or registered gross vehicle weight at any time.

These vehicles are called *qualified vehicles*.

Note: Gross vehicle weight is the maximum weight of the vehicle and its load.

You must have a Virginia International Registration Plan (IRP) account in order to qualify for a Virginia IFTA account. If you operate a leased vehicle that has IRP apportioned license plates, you must furnish the Department of Motor Vehicles (DMV) a legible copy of your lease agreement.

What are the other exceptions from having a Virginia IRP account?

- ◆ you operate under IRP trip permits; or
- ◆ you operate vehicles under dealer license plates for delivery or demonstration purposes only; or
- ◆ you operate only charter buses; or
- ◆ you operate farm vehicles displaying a farm license plate; or
- ◆ you operate specialized mobile equipment displaying an equipment license plate; or

- ◆ you operate wreckers on an interstate basis into North Carolina, Maryland and/or Tennessee, and you transport only vehicles or parts of vehicles; or
- ◆ you operate into North Carolina in interstate commerce not more than 3 times per month and less than 10 miles per trip from the Virginia border, or
- ◆ you operate into Tennessee in interstate commerce less than 10 miles per trip from the Virginia border.

The following vehicles are exempt from IFTA reporting requirements in Virginia (this may not apply in other jurisdictions):

- ◆ recreational vehicles (such as motor homes used exclusively for personal pleasure by an individual and not used in connection with any business endeavor); and
- ◆ the first two trucks or tractor trucks that are licensed in Virginia and are used for farm use only (as defined by Va. Code §46.2-698) and are not licensed in another state; and
- ◆ vehicles owned by a licensed motor vehicle dealer that are operated without compensation for purposes related to a sale or for demonstration; and
- ◆ vehicles owned and operated by federal, state, or local governments, this exemption does not apply to vehicles operated under a contract with the government; and
- ◆ vehicles or equipment such as well-drills, cranes, etc., if the vehicle is not required to display license plates and is moved under a special permit; Vehicles operated under an equipment plate **are not** exempt.

How do I know if Virginia is my base of operation?

Virginia is your base of operation for IFTA licensing and reporting if:

- ◆ you own vehicles registered in Virginia that travel on Virginia roads; and
- ◆ you maintain operational control and records for those vehicles in Virginia or if you can make those records available in Virginia (or you agree to pay travel expenses for audit of those records maintained outside of Virginia).

What is Received and Required?

- ◆ You will receive an IFTA license and IFTA decals for your vehicles, which will allow you to travel in all other IFTA jurisdictions (for motor fuel road tax purposes only). Please see pages 2.10 – 2.11.
- ◆ You will not be required to file IFTA reports in other IFTA jurisdictions. You will file one quarterly tax report with the Virginia DMV for the total tax or refund due for all IFTA jurisdictions. DMV will report your operations and distribute tax payments to those IFTA jurisdictions in which you travel.

How do I apply?

To apply for motor fuel road tax licensing:

- ◆ Complete the *IFTA Licensing Application* (form RDT120). The application is available at any DMV customer service center listed on page 5.1 of this guidebook. You may also obtain an application by contacting DMV (see page 1).

Refer to pages 2.5 - 2.7 of this guidebook for a sample of the application.

- ◆ Include \$10 for each vehicle to obtain your IFTA decals.

Note: Decals are issued in one set of two decals per qualified motor vehicle and are **non-refundable**.

What if I have vehicles registered in more than one IFTA jurisdiction?

If you have vehicles registered in more than one IFTA jurisdiction, you may be allowed to consolidate several fleets under one IFTA state.

How must I display my license and decals?

License — You will be issued one IFTA license. A photocopy of the license must be carried in each of your qualified vehicles.

Decals — You will be issued a set of two identical IFTA decals for each of your qualified vehicles. Each qualified vehicle must display one decal on each side of the cab. One decal must be placed on, or near, the passenger door. The second decal must be placed on the driver's side of the cab in a similar location.

If you fail to carry a copy of the license or display the decals in the required locations, you may receive a citation.

What if I need another license or more decals?

License — If the original copy of your license is lost or destroyed, a duplicate may be obtained at any DMV customer service center listed on page 5.1 of this guidebook. You may also obtain a duplicate license by contacting DMV (see page 1).

Decals — If your decals are lost or destroyed, or if you need additional decals for vehicles added to your fleet:

- ◆ Complete the *International Road Tax Agreement (IFTA) License Renewal Or Additional Decal Application* (form RDT123). The application is available at any DMV customer service center listed on page 5.1 of this guidebook. You may also obtain an application by writing to the address or calling the telephone numbers listed on page 1. Please see pages 2.8 of this guidebook for a sample of the renewal/additional decal application.
- ◆ Include \$10 for each vehicle to obtain your IFTA decals.
- ◆ Mail your application and decal fee to the address listed on page 1 or visit any of the DMV customer service centers listed on page 5.1 of this guidebook.

When do my license and decals expire?

Licenses and decals expire on: December 31 of each year.

Annual Renewal — DMV will mail a pre-printed renewal application, *International Road Tax Agreement (IFTA) License Renewal or Additional Decal Application* (form RDT123) to all current IFTA licensees. If you do not receive your renewal application, the forms are also available at any DMV customer service center listed on page 5.1 of this guidebook. You may also obtain a renewal application by contacting DMV (see page 1).

Note: All outstanding road tax liabilities and requirements must be satisfied before the renewal application can be processed.

Carriers renewing their decals and license may operate with the IFTA decals and license one month prior to the effective date shown on the license. If decals are displayed prior to the effective date shown on the license, the previous year decals must also be displayed and must not be covered by the new decals.

Refer to page 2.8 of this guidebook for a sample of the renewal application.

When do I need to file my tax reports?

DMV will mail a tax report to you each quarter. Reporting periods and filing deadlines are as follows:

Reporting Period	Filing Deadline
January 1 - March 31	April 30
April 1 - June 30	July 31
July 1 - September 30	October 31
October 1 - December 31	January 31

Each quarterly tax report and full payment of taxes are due on the last day of the month following the close of the reporting period for which the report is due. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day will be considered the final filing date.

What if I do not file my tax reports on time?

Your report and the **total tax** due must be postmarked or received by DMV by the deadline. If your report is late or you do not submit the total tax due, you will be subject to a late fee of \$50 or 10 percent of the tax due, whichever is greater, plus interest of one percent per month. You will be assessed a full month of interest regardless of how many days within that month you are late in submitting your report and total tax due.

Does the lessee or lessor report for leased vehicles?

Lessee means the party acquiring the use of equipment with or without a driver from another.
Lessor means the party granting the use of equipment with or without a driver to another.

In the case of **long-term leases** (30 days or more) the carrier (lessee) and the lessor will be given the option of determining the responsible party for reporting and paying the motor fuel road taxes. If the lessee is paying the motor fuel road taxes, the base jurisdiction is that of the lessee. Likewise, if the lessor is paying the motor fuel road taxes, the base jurisdiction is that of the lessor.

In the case of **short-term** motor vehicle rentals (29 days or less) it will be the responsibility of the **lessor** to report and pay the motor fuel road taxes unless the lessor who is regularly engaged in the business of leasing or renting motor vehicles has:

- ♦ a written rental contract designating the lessee as the responsible party, and
- ♦ a copy of the lessee's IFTA license which is valid for the term of the rental agreement

Lease agreements must be available upon request.

In the case of **household goods carriers** using independent contractors, agents, or service representatives under intermittent leases, the party which has the jurisdictional operating authority in use shall be responsible for reporting and paying the motor fuel road taxes.

What if I will no longer be operating in Virginia?

If you will no longer be operating in Virginia, you should request that your IFTA account be closed and your license be canceled. You may make this request on the renewal application (form RDT123), on your quarterly tax report, or contact DMV (see page 1). You must return all of your current year IFTA Decals.

All reporting requirements and tax liabilities must be satisfied. After you request to close your account, you may receive a tax report depending on the date your account was closed. If so, you must complete and file that report.

Can my license be suspended?

An IFTA license may be suspended for violations of the motor fuel road tax program, such as:

- ♦ failure to file a quarterly tax report; or
- ♦ failure to remit all taxes due.

Note: All IFTA jurisdictions are notified when a license has been suspended.

Can a suspended license be reinstated?

DMV may reinstate a license if all required tax reports are filed and all outstanding fees are paid. The carrier may be required to complete the *IFTA Licensing Application* (form RDT120) and include \$10 for each vehicle to obtain new IFTA decals.

Trip Permits

Carriers without an IFTA license may operate under a 10 day fuel trip permit. Each trip permit is vehicle-specific, costs \$20, and is valid for fuel use tax purposes on Virginia roads only.

What is WebCAT?

The Department of Motor Vehicles has an Internet based system, WebCAT, available to motor carriers. WebCAT can be accessed through the Department of Motor Vehicles' (DMV) website at www.dmvnow.com. WebCAT means you can conduct motor carrier transactions from your office, home or on the road.

You can obtain your IFTA credentials, file and pay your International Fuel Tax Agreement (IFTA) taxes, and obtain International Registration Plan (IRP) plates, cab cards and decals online. In addition to its convenience, WebCAT will calculate your IFTA taxes and will catch any mistake that would result in your transaction being rejected.

WebCAT will allow you to pay for your transactions online by credit card, ACH debit or ACH credit. An ACH Payment Authorization Package can be obtained on the forms section of DMV's website at www.dmvnow.com. If you choose to file a tax report through WebCAT without payment, you will be mailed a bill.

For your convenience, credentials and decals processed through WebCAT can be either mailed to you or you can pick them up at the DMV Customer Service Center of your choice. If your company qualifies, you can keep an on-site inventory.

DMV is concerned about your privacy and security, so you will need a user ID and password for your account. Once you register for WebCAT online, DMV will mail your user ID and password to you.

To find out more, visit WebCAT at www.dmvnow.com or contact us:

Toll Free: (866) 878-2528 (1-866-TRUCKVA)

Deaf or Hearing-Impaired Only: (800) 272-9286

E-mail: mcsonline@dmv.state.va.us

Fax: (804) 367-0273.

Licensing and Recordkeeping Requirements

Detach and Retain For Your Records IFTA

Requirements

You must apply for IFTA licensing if you operate any of the following qualified motor vehicles in Virginia and at least one other jurisdiction unless you are an IFTA carrier registered in another jurisdiction:

- vehicles that have two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds;
- vehicles that have three or more axles regardless of weight; or
- vehicles that are used in combination, when the combined weight is more than 26,000 pounds gross weight or registered gross weight.

Note: Gross vehicle weight is the maximum weight of the vehicle or the combination of vehicles plus the load.

Exceptions/Exemptions

The exceptions and exemptions in Virginia are:

- recreational vehicles;
- the first two trucks or tractor trucks licensed in Virginia if they are:
 - operated for farm use only (as defined in Va. Code § 46.2-698), and
 - not licensed in any other jurisdiction;
- vehicles or equipment, such as well-drills and cranes, if the vehicle is not required to display license plates when moved on Virginia's highways and is operated under a special permit;
- vehicles of licensed motor vehicle dealers that are operated without compensation for delivery or for demonstration purposes;
- vehicles owned and operated by federal, state, or local governments.

These exceptions/exemptions may not apply in other jurisdictions.

RECORD KEEPING REQUIREMENTS CARRIERS OPERATING IN VIRGINIA AND OTHER JURISDICTIONS

You must maintain detailed mileage and fuel records for **each** vehicle you register under IFTA. You must keep these records for a period of four years from the due date of the quarterly report, or the date you file the quarterly report, whichever is later. Upon request, you must make these records available to the Virginia Department of Motor Vehicles or any other jurisdiction that is a member of IFTA.

Assessments and penalties may be imposed, if you do not have these records. Additionally, continued failure to comply with the above may result in suspension of your IFTA license.

ACCEPTABLE MILEAGE AND FUEL RECORDS

You must maintain detailed mileage records. A standardized trip report is suggested and encouraged.

Acceptable source documents must include **all** of the following information:

- Carrier's name
- Vehicle unit number
- Date of trip (starting and ending of trip)
- Trip origin and destination (city and state)
- Beginning and ending odometer/hubodometer readings of the trip
- Routes of travel
- Mileage by jurisdiction
- Total trip miles
- Retail fuel purchases and fuel withdrawals from bulk storage made during the trip

Also the following information should be included:

- Intermediate stops (city and state)
- Driver's name
- Monthly and quarterly mileage and fuel summaries by vehicle

ACCEPTABLE RETAIL FUEL PURCHASE RECORDS

You must maintain complete records of all fuel purchased or received, including retail and bulk storage used in your business.

The following are acceptable documents to verify retail fuel purchases for *over the road* use:

- Receipt
- Automated vendor-generated invoice
- Invoice
- Listing from vendor detailing fuel purchases and taxes paid
- Credit Card Receipt

These documents must contain the following information:

- Date of purchase
- Seller's name and address
- Number of gallon or liters purchased
- Fuel type
- Price per gallon/liter and/or total amount of sale
- Vehicle unit number
- Purchaser's name

Note: If the vehicle is leased, the fuel receipt can be in the name of either the lessor or the lessee, as long as a legal connection can be made to the carrier filing the IFTA quarterly report.

ACCEPTABLE BULK FUEL STORAGE RECORDS

If you maintain bulk fuel storage you must maintain records of purchases, withdrawals and inventory on hand.

Vendor invoices that contain the following information are acceptable as proof of bulk fuel purchases:

- Date of purchase
- Seller's name and address
- Number of gallons or liters purchased
- Fuel type
- Price per gallon/liter and/or total amount of sale
- Purchaser's name

Fuel withdrawn from inventory must contain the following information:

- Date of withdrawal
- Number of gallons or liters withdrawn
- Vehicle unit number
- Fuel type
- Monthly inventory records (beginning and ending inventory supported by stick/gauge readings)

Note: A record of fuel withdrawn from bulk storage must distinguish fuel placed in qualified vehicles from other individual uses

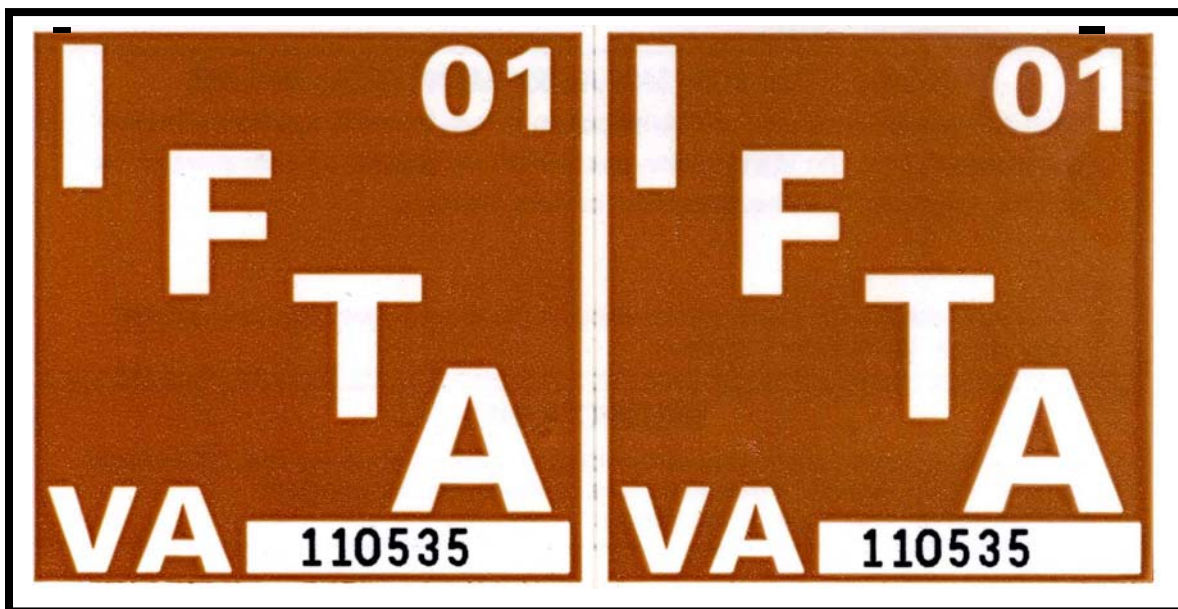
**[Click here to access IFTA
Licensing Application \(RDT120\)](#)**

**[Click here to access IFTA
Licensing Application \(RDT120\)](#)**

**Click here to access
IFTA Licensing Renewal or
Additional Decal Application
(RDT123)**

**Click here to access
IFTA Licensing Renewal or
Additional Decal Application
(RDT123)**

Sample IFTA Decal (front)



Sample IFTA Decal (back)

<p>INTERNATIONAL FUEL TAX AGREEMENT (IFTA) DECALS</p> <p>Each licensee will be issued two identification decals for each qualified vehicle in the licensee's fleet. An identification decal MUST be placed on both sides of the vehicle. The decal MUST be placed on, or near, the door.</p> <p>Failure to display the identification decal in the required location may subject the vehicle operator to a citation.</p>
<p>INSTRUCTIONS</p> <ol style="list-style-type: none">1. Peel decal from paper backing by bending backward at center and lifting edge.2. Apply to clean, smooth, wax-free surface at moderate temperature.3. Position decal on surface and rub firmly.

Sample form RDT383
IFTA License



Virginia Department of Motor Vehicles
P.O. Box 27412 Richmond, Va. 23269-0001

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE

LICENSEE:
SMITH TRUCKING, INC.
SUITE 91
200 MAIN STREET
ANYWHERE, VA 23219

LICENSE NUMBER:
VA12345678900

This license is issued under the terms of the International Fuel Tax Agreement and is valid for vehicles operated by the licensee in all member jurisdictions.

EFFECTIVE DATE 01/01/01	EXPIRATION DATE 12/31/01
	A COPY OF THIS LICENSE MUST BE CARRIED IN EACH QUALIFIED MOTOR VEHICLE

Virginia Department of Motor Vehicles
Motor Carrier Services - 1-866-878-2582 (Voice)
(800) 272-9268 (Deaf or hearing impaired only)

LICENSE MAY BE CUT ON LINE ABOVE

Your IFTA license is printed above. You are required to make legible copies of the license so that one copy is carried in each vehicle. The license may be cut where indicated for display in each vehicle. The IFTA member jurisdictions are not listed on the license; however, the license is valid in all current member jurisdictions or new member jurisdictions effective the date of their membership.

Enclosed are your decals. Decals are issued in sets of two identical decals for each qualified motor vehicle. Please see the reverse side of the decal for placement instructions. Failure to display the decals in the required location may subject the vehicle operator to a citation.

Carriers renewing credentials may operate with decals and license one month prior to the effective date shown on the license. If decals are displayed prior to the effective date, the previous year decals must also be displayed and not obscured by the new decals.

DECALS ISSUED

STARTING DECAL SERIAL NUMBER 000080001	ENDING DECAL SERIAL NUMBER 000080003	TOTAL DECALS 3
EXPIRATION DATE 12/31/01		

INCOMPLETE DECAL ORDER

If you did not receive the required number of decals for your fleet, or you have any questions, please call the number above.

Recordkeeping Requirements

3

Carriers licensed under the IFTA program are responsible for keeping **fuel and mileage records** to support the information reported on their quarterly tax reports.

What fuel records must I maintain?

You must maintain complete records of all fuel purchased, received and used in the operation of your business. These records must include separate totals for each fuel type.

These records must be supported by fuel receipts. Retail fuel purchases and bulk storage fuel purchases/withdrawals must be accounted for separately.

Retail and Bulk Fuel Purchase Receipts

You must retain a receipt or invoice, a credit card receipt, or automated vendor-generated invoice or transaction listing showing evidence of purchases and taxes paid. Receipts cannot contain alterations or erasures. Acceptable receipts must include:

- ✦ date of purchase;
- ✦ seller's name and address;
- ✦ number of gallons or liters purchased;
- ✦ fuel type;
- ✦ price per gallon or liter or total amount of sale;
- ✦ vehicle unit number; and
- ✦ purchaser's name. In the case of lease agreements, receipts will be accepted in either the lessor's or lessee's name provided a legal connection can be made to the reporting party.

Bulk Storage Fuel Records

Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.

If you maintain tax paid bulk fuel storage, you must keep the following records to receive credit for tax paid on fuel placed in your tax qualified vehicles during a quarterly period:

- ✦ date of withdrawal;
- ✦ number of gallons or liters withdrawn;
- ✦ fuel type;
- ✦ unit number or plate number of the qualified vehicle into which the fuel was placed; and
- ✦ purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases.

Individual Vehicle Mileage and Fuel Report (IVMR)

You must maintain detailed mileage records. A standardized trip report is suggested and encouraged. (See pages 3.5-3.6)

Acceptable source documents must include all of the following information:

- ✦ carrier's name
- ✦ vehicle unit number
- ✦ date of trip (starting and ending of trip)
- ✦ trip origin and destination (city and state)
- ✦ beginning and ending odometer/hubodometer readings of the trip
- ✦ routes of travel
- ✦ mileage by jurisdiction
- ✦ total trip miles
- ✦ retail fuel purchases and fuel withdrawals from bulk storage made during the trip
- ✦ taxable and non-taxable usage of fuel
- ✦ distance traveled for taxable and non-taxable use

Also the following information should be included:

- ✦ vehicle fleet number
- ✦ driver's name
- ✦ intermediate stops (city and state)
- ✦ monthly and quarterly mileage and fuel summaries by vehicle (See pages 3.7-3.9)

Can on-board trip recording devices be used?

On-board recording devices may be used in place of or in addition to handwritten trip reports for recordkeeping purposes. For requirements on using on-board recording devices, please contact DMV (see page 1).

How long must I keep these records?

You must keep your records for each quarterly tax report for four years from the due date of the tax report or the date you filed your report, whichever is later. You must make your records available to DMV or any IFTA jurisdiction on request.

Where must I keep these records?

If the records are not maintained in Virginia, you must either make your records available in Virginia for audit or you may be required to pay travel expenses for audit of these records.

What if I do not maintain these records?

If you do not comply with any of the recordkeeping requirements of the motor fuel road tax program, you may be subject to a penalty and license revocation.

Will my records be audited?

Any Virginia carrier may be selected for audit. DMV will audit IFTA licensees on behalf of all IFTA jurisdictions. When operational records are not located or are not made available in Virginia, the auditor's travel expenses may be billed to the carrier upon completion of the audit.

What is the purpose of an audit?

The purpose of an IFTA audit is to verify fuel and mileage data reported on the quarterly tax reports.

How will I be notified of an audit?

Before conducting an audit, an auditor will contact the carrier by letter and/or telephone to schedule the audit. The auditor will outline the time period to be audited and the records to be reviewed. A follow-up letter explaining the approximate audit date, the time period the audit will cover, and the records required for the audit will be sent to the carrier.

How is an audit conducted?

At the beginning of the audit, the auditor will conduct an interview with the carrier to determine background information, internal controls, reporting methods, records to be reviewed, and the sampling techniques to be employed. As the audit progresses, the auditor will keep the carrier informed of problem areas that need to be addressed. At the conclusion of the audit, a final conference will be held with the carrier to explain the audit findings and future reporting and recordkeeping requirements.

Will I receive results of the audit?

A report of the audit findings and recap schedules will be sent to the carrier after the audit is processed by DMV. If the audit reveals an assessment, the carrier may appeal the assessment in writing to DMV within 30 days of the date of the assessment. If the audit is not appealed, payment of the assessment must be made in full within 90 days of the date of the assessment. If a refund is due, it will be issued after any outstanding tax liabilities have been satisfied. DMV will submit audit reports to all affected IFTA jurisdictions. An IFTA licensee may be subject to re-examination of the audit findings by any IFTA jurisdiction. An IFTA jurisdiction may re-audit an IFTA carrier, at the jurisdiction's own expense, after notifying DMV and the carrier of reasonable cause for the re-audit.

**Click here to access
Individual Vehicle Mileage and Fuel Report
(IVMR) (MCTS270)**

**Click here to access
Individual Vehicle Mileage and Fuel Report
(IVMR) (MCTS270)**

Sample form MCTS270
Individual Vehicle Mileage and Fuel Report (IVMR)
 (front)



INDIVIDUAL VEHICLE MILEAGE AND FUEL REPORT

MCTS270 (04/01)

SEE BACK FOR INSTRUCTIONS AND THE MILEAGE & FUEL SUMMARY CHART

CARRIER INFORMATION

Name Smith Trucking, Inc.	Address Suite 91, 200 Main Street	City Richmond	State VA	Zip Code 23219
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TRIP AND VEHICLE INFORMATION

Driver's Name John W. Smith	Vehicle Number 1	Origin Richmond, VA	Destination Richmond, VA
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INTERMEDIATE STOPS (in order of occurrence)

1. Washington Boro, PA	2. Baltimore, MD	3.	4.
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IMPORTANT INFORMATION

YOU MUST RECORD THE ODOMETER READING:

- at the beginning of the trip or day, and
- when leaving and entering a state or province, and
- at the end of the trip or day.

MILEAGE INFORMATION

FUEL INFORMATION

DATE	BEGINNING ODOMETER READING	JURIS. TRAVELED	HIGHWAYS USED (by state or province)	ENDING ODOMETER READING	JURIS. MILES	GALLONS BOUGHT	VENDOR'S NAME	CITY AND STATE
2001								
3/4	213395	VA	US1, I95, I495	213504	109			
	213504	MD	I495, I95, I695, I-83	213581	77			
	213581	PA	I 83, PA462, PA24, US30,	213616	35			
			Washington Boro, Stop					
	213616	PA	PA441, US30, PA24, PA462, I83	213652	36			
	213652	MD	I 83, US1, MD139	213685	33	75	EXXON	Baltimore, MD
			Baltimore, Stop					
	213685	MD	US40, I395, I95	213729	44			
	213729	VA	I95, I495, US1	213838	109			
TOTAL MILES TRAVELED				443		TOTAL GALLONS BOUGHT	MILES PER GALLON	
						75	5.91	

**Sample form MCTS270 Individual Vehicle
Mileage and Fuel Report (IVMR)
(back)**

MCTS270 (04/01)

INSTRUCTIONS

**Prepare an Individual Vehicle Mileage and Fuel Report for each trip or day of activity.
Complete ALL information on report fully.**

CARRIER INFORMATION

NAME - Write the name of the carrier.

ADDRESS, CITY, STATE, ZIP CODE - Write the carrier's address.

TRIP AND VEHICLE INFORMATION

DRIVER'S NAME - Write the name of the driver.

VEHICLE NUMBER - Write the vehicle number.

ORIGIN - write the location where vehicle movement began.

DESTINATION - write the location where the trailer is fully unloaded or the final stop of the day.

INTERMEDIATE STOPS

1., 2., 3., 4. - Write, in order of occurrence, the location of ALL stops made between the origin and the destination.

MILEAGE INFORMATION

DATE - Write the trip date.

BEGINNING ODOMETER READING - Write the odometer reading at the beginning of the trip/day and when entering a jurisdiction.

JURIS. TRAVELED - Write, in order of occurrence, each jurisdiction traveled during the trip.

HIGHWAYS USED - Write, in order of occurrence, the highways traveled for EACH trip or day.

ENDING ODOMETER READING - Write the odometer reading when leaving a jurisdiction and at the end trip/day.

JURIS. MILES - Write the total number of miles traveled in EACH jurisdiction.

TOTAL MILES TRAVELED - Write the total miles traveled during the trip or day. **Note:** To find the *Total Miles Traveled*, subtract the odometer reading taken at the beginning of the trip/day from the odometer reading taken at the end of the trip/day.

FUEL INFORMATION

GALLONS BOUGHT - Write, in order of occurrence, the gallons of fuel bought during the trip/day. (Include gallons from company owned storage.)

VENDOR'S NAME, CITY AND STATE - Write the name of EACH vendor where fuel was purchased during the trip/day, and the city and state where the vendor is located.

TOTAL GALLONS BOUGHT - Write the total gallons purchased during the trip/day.

MILES PER GALLON - Write the total Miles Per Gallon (MPG) for the trip/day. **Note:** To find the *Total Miles Per Gallon*, divide the Total Miles Traveled figure by the Total Gallons figure.

JURISDICTION	MILEAGE	GALS.	JURISDICTION	MILEAGE	GALS.	JURISDICTION	MILEAGE	GALS.
ALBERTA (AB)			MANITOBA (MB)			OHIO (OH)		
ALASKA (AL)			MARYLAND (MD)	154	75	OKLAHOMA (OK)		
ALABAMA (AL)			MAINE (ME)			ONTARIO (ON)		
ARKANSAS (AR)			MICHIGAN (MI)			OREGON (OR)		
ARIZONA (AZ)			MINNESOTA (MN)			PENNSYLVANIA (PA)	71	
BRIT. COLUMBIA (BC)			MISSOURI (MO)			PRINCE ED. IS. (PE)		
CALIFORNIA (CA)			MISSISSIPPI (MS)			QUEBEC (PQ)		
COLORADO (CO)			MONTANA (MT)			RHODE ISLAND (RI)		
CONNECTICUT (CT)			MEXICO (MX)			SOUTH CAROLINA (SC)		
DIST. COLUMBIA (DC)			NEW BRUNSWICK (NB)			SOUTH DAKOTA (SD)		
DELAWARE (DE)			NORTH CAROLINA (NC)			SASKATCHEWAN (SK)		
FLORIDA (FL)			NORTH DAKOTA (ND)			TENNESSEE (TN)		
GEORGIA (GA)			NEBRASKA (NE)			TEXAS (TX)		
IOWA (IA)			NEWFOUNDLAND (NF)			UTAH (UT)		
IDAHO (ID)			NEW HAMPSHIRE (NH)			VIRGINIA (VA)	218	
ILLINOIS (IL)			NEW JERSEY (NJ)			VERMONT (VT)		
INDIANA (IN)			NEW MEXICO (NM)			WASHINGTON (WA)		
KANSAS (KS)			NOVA SCOTIA (NS)			WISCONSIN (WI)		
KENTUCKY (KY)			NORTHWEST TERR (NT)			WEST VIRGINIA (WV)		
LOUISIANA (LA)			NEVADA (NV)			WYOMING (WY)		
MASSACHUSETTS (MA)			NEW YORK (NY)				443	75

VEHICLE 1 MONTH January YEAR 1999

Beginning of Month	<u>126,900</u>	End Of Month	<u>127,605</u>
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Miles	705	Fuel	124	MPG	5.69
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Trip	Jurisdiction					
	VA		NC		DC	
	Mileage	Fuel	Mileage	Fuel	Mileage	Fuel
1	25	0				
2	121	21	37	50		
3	121	0	38	0		
4	100	35			10	0
5	253	18				
TOTAL	620	74	75	50	10	0

Sample Monthly Mileage and Fuel Summary

MONTHLY MILEAGE AND FUEL SUMMARY

FUEL TYPE
Diesel

MONTH	Year
January	1999

Vehicle Number	Juris: VA		Juris: NC		Juris: DC		Total		MPG
	Miles	Fuel	Miles	Fuel	Miles	Fuel	Miles	Fuel	
1	620	74	75	50	10	0	705	124	5.69
2	250	47	10	0	0	0	260	47	5.53
TOTAL	870	121	85	50	10	0	965	171	5.64

Sample Quarterly Mileage and Fuel Summary

QUARTERLY MILEAGE AND FUEL SUMMARY

FUEL TYPE
Diesel

QUARTER	Year
1	1999

Vehicle Number	Juris: VA		Juris: NC		Juris: DC		Total		MPG
	Miles	Fuel	Miles	Fuel	Miles	Fuel	Miles	Fuel	
1	750	74	100	50	10	0	860	124	6.94
2	430	76	720	193	290	0	1440	269	5.35
TOTAL	1180	150	820	243	300	0	2300	393	5.85

IFTA

Quarterly Tax Report

4 page 4.1

General Instructions

Each quarter DMV will mail a pre-printed tax report to all IFTA licensees. The tax report that you receive will include instructions to assist you in completing your tax report. The instructions will include a current tax rate chart for all IFTA jurisdictions.

If you do not receive your quarterly tax report and your current rate chart, the forms are available at any of the DMV customer service centers listed on page 5.1 of this guidebook. You may also obtain tax reports and rate charts by contacting DMV (see page 1).

General Requirements

Refer to page 2.3 of this guidebook for general requirements concerning motor fuel road tax reporting including:

- ◆ tax reporting deadlines;
- ◆ penalties and interest for late or incomplete filing; and
- ◆ reporting for vehicle rentals.

Canadian Liters and Kilometers

Canadian liters and kilometers must be converted to gallons and miles for your tax report.

Liters—To convert liters to gallons, divide the total liters by 3.785. For example, to convert 100 liters to gallons, divide 100 by 3.785. The answer is 26.42 gallons.

Kilometers—To convert kilometers to miles, divide the total kilometers by 1.6093. For example, to convert 100 kilometers to miles, divide 100 by 1.6093. The answer is 62.139 miles.

Detailed Instructions

This chapter of your guidebook will give you detailed instructions for completing your IFTA Quarterly Tax Report. Each part of the tax report is included in the following step-by-step instructions. A sample of the IFTA Quarterly Tax Report is included on pages 4.5 and 4.6 of this guidebook.

1. Enter your name and address.
If preprinted, provide corrections as needed.
2. Enter reported period
(example: JAN FEB MAR 1999).
If preprinted go to #3.
3. Your report must be postmarked or received at DMV by the last day of the month that follows the reporting period. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the final filing date. If preprinted go to #4.
4. Enter your IFTA license number. If preprinted go to #5.
5. Check the “No Operations” block in **Item 5** ONLY if you did not operate any qualified motor vehicles during this quarter in any IFTA jurisdiction.

Note: Your report must still be filed by the due date even if you did not operate during this quarter. **Late fees apply to all reports including reports of no operations. If your report is not received or postmarked by the due date, you must pay a late fee of \$50 and complete Section 9 of your report.**

6. Check the appropriate box in **Item 6** if:
 - ◆ this is an amended report (a change or addition to a report that you have already filed); or

Note: Refile all information, not just additions.

 - ◆ you no longer operate on Virginia roadways and you are requesting that your account be closed and your license canceled; you must return all of your current year IFTA Decals, or
 - ◆ you are enclosing a name/address change or correction.

7. On the reverse side of your tax report, complete **Section 7** as follows.

COLUMN A - ALL MILES TRAVELED

Enter total miles traveled for all qualified vehicles by fuel type rounded to the nearest whole mile. For example: Round 2,300.4 miles to 2,300 miles and round 624.5 miles to 625 miles.

Total miles include:

- all miles in IFTA and Non-IFTA jurisdictions,
- miles for vehicles traveling intrastate and interstate,
- road and off-road miles, and
- trip permit miles.

COLUMN B - TOTAL GALLONS PLACED IN ALL QUALIFIED VEHICLES

Enter total gallons placed in all qualified vehicles by fuel type. (Round numbers to nearest whole gallon.) For example: Round 393.4 gallons to 393 gallons and round 155.5 gallons to 156 gallons.

Total fuel includes:

- all fuel placed in qualified vehicles (whether you have a receipt or not), **and**
- purchases in Non-IFTA jurisdictions.

COLUMN C - AVERAGE MILES PER GALLON

For each fuel type divide *All Miles Traveled* (Column A) by *Total Gallons Placed in All Qualified Vehicles* (Column B). Enter the result, rounded to the nearest two decimal places.

For example: 2,300 miles divided by 393 gallons equals 5.8524 mpg; rounded to 5.85 mpg.

Note: If your MPG for any fuel type averages below 2.00 or above 12.00, attach a letter explaining why your vehicles receive this MPG.

Helpful Hints for completing Section 8

- ♦ Refer to the Tax Rate Chart included with your tax report for the two letter **jurisdiction abbreviations** that you will enter in Column 8A.
- ♦ Refer to the Fuel Type Codes on the front of your report for the **fuel type codes** to enter in Column 8B.
- ♦ When you report surtax/surcharge, enter “ST-” followed by the fuel type code.

Example: When you report surtax/surcharge for diesel fuel, enter “ST-DI” in Column 8B.

- ♦ If you purchase a temporary weight-mile permit for New Mexico, you cannot deduct the miles operated under that permit from your taxable miles on your IFTA quarterly report.
- ♦ If you operate on the Massachusetts Turnpike, you can deduct those miles from the taxable miles for Massachusetts on your IFTA quarterly tax report. If you take this exemption you are required to annually remit to the Massachusetts Department of Revenue a 5% use tax on the cost of the fuel. (Use a Business Use Tax Return.)
- ♦ If you transported household goods in the state of New York, you may deduct those miles from the taxable miles for New York on your IFTA quarterly report.

- ♦ Buses are exempt from motor fuel road taxes in the states of Indiana, Michigan, and Ohio.

8. Use a separate line to report each fuel type used in each jurisdiction in qualified vehicles. If a jurisdiction has a surtax, use a separate line for each fuel type.

IMPORTANT: Round all miles to the nearest whole mile and round number of gallons to the nearest whole gallon.

COLUMN A - JURISDICTION ABBREVIATION

Enter the abbreviation of the jurisdiction for which you are reporting. (VA for Virginia is pre-printed for your convenience.)

COLUMN B - FUEL TYPE CODE

Enter the fuel type code for the jurisdiction for which you are reporting.

For SURTAX JURISDICTIONS, on the next line write **ST** plus fuel type code.

Example: ST-DI

COLUMN C - TOTAL MILES BY JURISDICTION

For IFTA JURISDICTIONS, enter for each fuel type the total miles traveled in each IFTA jurisdiction for which you are reporting.

For SURTAX JURISDICTIONS, do not enter miles on the surtax line.

For NON-IFTA JURISDICTIONS, enter the total miles traveled in all Non-IFTA jurisdictions in the *Non-IFTA* fields by fuel type.

IMPORTANT: The total of all miles traveled **must** equal the total amount in Section 8, Column A.

COLUMN D - TAXABLE MILES BY JURISDICTION

To calculate the Taxable Miles by Jurisdiction:
Subtract your total trip permit miles and total miles specifically exempted by individual jurisdictions from the *Total Miles by Jurisdiction* (Column C).

For SURTAX JURISDICTIONS, do not enter miles on the surtax line.

Note: A list of IFTA jurisdiction exemptions is included on page 5.2 of this guidebook.

COLUMN E - TAXABLE GALLONS

To calculate your Taxable Gallons by Jurisdiction:

Divide the MPG (*Section 7 Column C*) into the *Taxable Miles by Jurisdiction* (*Section 8 Column D*)

For SURTAX JURISDICTIONS, enter the same Taxable Gallons amount on the surtax line.

COLUMN F - GALLONS PURCHASED AND PLACED IN VEHICLES

For IFTA JURISDICTIONS, enter the total number of gallons you purchased in the jurisdiction and placed in qualified vehicles. Also, include gallons withdrawn from your bulk storage placed in qualified vehicles. **Do not** include gallons that you did not pay tax on at the time of purchase or gallons for which you do not have a paid receipt.

Note: Include gallons placed in vehicles operated under a temporary fuel tax trip permit. **DO NOT** include gallons purchased in jurisdictions with no taxable-miles.

Remember some IFTA jurisdictions do not collect fuel tax at the pump.

For SURTAX JURISDICTIONS, enter 0 (zero) on the surtax line.

For NON-IFTA JURISDICTIONS, enter the total gallons purchased in all Non-IFTA jurisdictions in the *Non-IFTA* fields by fuel type.

COLUMN G - NET TAXABLE GALLONS

To calculate the Net Taxable Gallons by jurisdictions:

Subtract *Gallons Purchased and Placed in Vehicles* (Column F) from *Taxable Gallons* (Column E).

Note: If the results are negative, enter the results with a minus sign. Negative results mean you purchased more fuel in a jurisdiction than you used in that jurisdiction. You will receive an *overpurchase credit* for these gallons.

For SURTAX JURISDICTIONS, enter the *Taxable Gallons* from Column E.

COLUMN H - TAX RATE

Enter the tax rate for each fuel type in each jurisdiction in which you traveled.

For SURTAX JURISDICTIONS, enter the surtax rate for each fuel type in each surtax jurisdiction in which you traveled.

COLUMN I - TAX DUE/REFUND

To calculate the Tax Due/Refund by jurisdiction:

Multiply *Net Taxable Gallons* (Column G) by the jurisdiction's tax rate (Column H).

For SURTAX JURISDICTIONS

Multiply *Net Taxable Gallons* (Column G) by the jurisdiction's surtax rate (Column H).

Note: Round result to the nearest two decimal places. Enter negative results with a minus sign. Surtax results will never be negative.

COLUMN J - INTEREST DUE

You must pay interest if your tax report and total payment are **NOT** postmarked **or** received at a Virginia DMV customer service center by the due date. When calculating the interest due, remember:

- calculate the interest on each fuel type for each of the jurisdictions separately, and
- count partial months as full months when determining the number of months your report/payment is late.

Note: Example on page 4.6 shows a report 2 months late.

Calculate the interest as follows:

JURISDICTIONS WITHOUT A SURTAX

1. If the *Tax Due/Refund* (Column I) is a positive number, multiply the number by 1% (.01) by the number of months or partial months that the report/payment is late.
2. If the *Tax Due/Refund* (Column I) is a negative number, no interest is due. Enter a **0** in Column J.

JURISDICTIONS WITH A SURTAX

1. For each jurisdiction, add together the tax and surtax figures in Column I.
2. If the result is a positive number, multiply the result by 1% (.01) by the number of months or partial months that the report/payment is late.
3. If the result is a negative number, no interest is due. Enter a **0** in Column J.

COLUMN K - TOTAL DUE/REFUND

Enter the result of adding together the figures in *Tax Due/Refund* (Column I) and *Interest Due* (Column J).

For JURISDICTIONS WITH A SURTAX add together the tax and surtax figures in *Tax Due/Refund* (Column I) plus *Interest Due* (Column J).

TOTALS AND LATE FEE

SUBTOTALS - Add together the figures in each column on all additional pages and enter the result. (If the result is a negative number, enter it with a minus sign.)

TOTALS - Add together the figures in each column on this page and enter the result. (If the result is a negative number, enter it with a minus sign.)

LATE FEE: If your report is not postmarked or received at DMV by the due date, or if you do not pay the total tax due, you must pay a late fee of \$50.00 or 10 percent of the tax due (Line 8I), whichever is greater.

Note: If your report is not postmarked or received at DMV by the due date but you do not owe any taxes (Line 8I is either zero or a negative number), **you must still pay a late filing fee of \$50.00.**

Enter the late fee (if applicable) on **Line 8J.**

If your report is not postmarked or received at DMV by the due date or if you do not pay the total tax due, you must pay interest on the tax due. Multiply the tax due (Line 8I) by the interest rate of one percent (.01) by the number of months late. A partial month is considered a full month when determining the number of months late. Enter the result on **Line 8K.**

Example: If your report is due by April 30, 1999, but you do not file your report until June 1, 1999, then your report is considered two months late. Multiply the number on line 8I by .01 by 2 months. Enter the result on **Line 8K.**

GRAND TOTAL DUE/REFUND: Enter the sum of the TOTALS and the LATE FEE figures in Column K.

If the result is a positive figure, this is the AMOUNT DUE. Remit this amount with your report.

If the result is a negative figure, enter it with a minus sign. This is your REFUND AMOUNT.

9. Enter the required data in order to complete the certification.

[illegible]

RDT 121 (Rev. 05/03)

8. ADDITIONAL FUEL TAX COMPUTATION (MAKE ADDITIONAL COPIES OF THIS PAGE IF NEEDED)												
A	B	C	D	E	F	G	H	I	J	K		
JURIS ABBR.	FUEL TYPE CODE	TOTAL MILES	TAXABLE MILES	TAXABLE	GALLONS	NET TAXABLE	TAX RATE	TAX DUE/ REFUND (G TIMES H)	INTEREST DUE	TOTAL DUE/ REFUND (Column 1 plus Column J)		
				GALLONS (D DIVIDED BY MPG)	PURCHASED AND PLACED IN VEHICLES	GALLONS (E MINUS F)						
ROUND TO NEAREST WHOLE GALLON AND MILE												
(L1) VA	DI	1,180	1,000	171	150	21	.16	\$ 3.36	\$ 0.07	\$ 3.43		
(L2) VA	ST-DI			171	0	171	.035	\$ 5.99	\$ 0.12	\$ 6.11		
(L3) VA	GA	375	375	94	156	-62	.16	\$ -9.92	\$ 0.00	\$ -9.92		
(L4) VA	ST-GA			94	0	94	0.35	\$ 3.29	\$ 0.00	\$ 3.29		
VA	NG	1330		219	236	-17	.16	\$ -2.72	\$ 0.00	\$ -2.72		
VA	ST-NG		1330	219	0	219	.035	\$ 7.67	\$ 0.10	\$ 7.77		
NC	DI	820	820	140	243	-103	.217	\$ -22.35	\$ 0.00	\$ -22.35		
								\$	\$	\$		
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9. CERTIFICATION

I CERTIFY UNDER PENALTY OF PERJURY, THAT THIS REPORT IS TRUE, CORRECT, AND COMPLETE, TO THE BEST OF MY KNOWLEDGE

SIGNATURE <i>JOHN W. SMITH</i>			DATE JUNE 1, 1999	TELEPHONE NUMBER (804) 123-4567
PRINT NAME JOHN W. SMITH		PRINT TITLE OWNER		FAX NUMBER (804) 234-5678

Customer Service Centers

You may also visit any of the following DMV customer service centers for assistance:

Abingdon	Manassas
Alexandria	Marion
Altavista	Martinsville
Arlington	Newport News
Charlottesville	Norfolk/Widgeon Road
Chesapeake	North Henrico
Chester	Norton
Christiansburg	Onancock
Clintwood	Petersburg
Courtland	Portsmouth
Covington	Pulaski
Culpeper	Richmond Central
Danville	Roanoke
East Henrico	Smithfield
Emporia	South Boston
Fairfax/Westfields	South Hill
Farmville	Springfield Mall
Franconia	Stafford
Fredericksburg	Staunton
Front Royal	Suffolk
Galax	Tappahannock
Gate City	Tazewell
Hampton	Tysons Corner
Harrisonburg	Vansant
Hopewell	Virginia Beach/Buckner
Jonesville	Virginia Beach/Hilltop
Kilmarnock	Waynesboro
Lebanon	Williamsburg
Leesburg	Winchester
Lexington	Woodbridge
Lynchburg	Wytheville

IFTA Member Jurisdictions

Alabama	New Brunswick, Canada
Alberta, Canada	New Mexico
Arizona	New York
Arkansas	New Hampshire
British Columbia, Canada	New Jersey
California	Newfoundland, Canada
Colorado	North Carolina
Connecticut	North Dakota
Delaware	Nova Scotia, Canada
Florida	Ohio
Georgia	Oklahoma
Idaho	Ontario, Canada
Illinois	Oregon
Indiana	Pennsylvania
Iowa	Prince Edward Island, Canada
Kansas	Quebec, Canada
Kentucky	Rhode Island
Louisiana	Saskatchewan, Canada
Maine	South Carolina
Manitoba, Canada	South Dakota
Maryland	Tennessee
Massachusetts	Texas
Michigan	Utah
Minnesota	Vermont
Mississippi	Virginia
Missouri	Washington
Montana	West Virginia
Nebraska	Wisconsin
Nevada	Wyoming

Jurisdiction Exemptions and Fuel Trip Permit Information

The following chart includes brief summaries of jurisdiction exemptions and fuel trip permit information for your convenience. If you have questions concerning requirements of these jurisdictions, contact them at the telephone or fax number listed in this chart. The IFTA, Inc. web site may also be helpful (iftach.org).

The Virginia Department of Motor Vehicles is not responsible for errors, omissions or changes in this information.

Tax exempt fuel information is provided for your convenience, however, you must report all fuel placed in qualified motor vehicles as taxable on your IFTA tax report. You must submit a refund request for tax paid on tax-exempt fuels directly to the respective jurisdiction.

JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Alabama (AL) Department of Motor Vehicle Division (334) 353-7839 Fax (334) 353-7825	Fuel trip permit miles.	None	\$22.00 for seven days, plus transmission fee.	Taxpayer service centers, Department of Revenue and wire services.
Alberta, Canada (AB) Alberta Treasury Tax and Revenue Administration Information Services (780) 427-9412 Fax (780) 427-3770	Fuel trip permit miles.	None	None	None
Arkansas (AR) Motor Fuel Tax (501) 682-4814 Fax (501) 682-5599	Fuel trip permit miles.	None	Tax due on miles driven in state based on five miles per gallon (mpg) unless proof of fuel purchased in state is provided.	Any port of entry.
Arizona (AZ) Department of Transportation (602) 712-7272 Fax (602) 712-3473	Off-highway miles (private road/land) and fuel trip permit miles.	Any fuel used to operate exempt miles.	\$16.00 for less than 50 miles, \$65.00 for more than 50 miles.	Any port of entry and some permit services.
British Columbia, Canada (BC) Consumer Taxation Branch (250) 387-0635 Fax (250) 387-1852	Fuel trip permit miles.	None	4.5 cents per kilometer for diesel fuel.	At weigh scale upon entry.
California (CA) State Board of Equalization (916) 327-2264 Fax (916) 323-4404	Off-highway miles USDA highways with provisions, fuel trip permit miles.	Power take offs, diesel in refrigeration units. Exempt use fuel claim required.	\$30.00 for four days.	California Department of Motor Vehicles and permit/wire services including Transcom and TIE Financial.
Colorado (CO) Department of Revenue Motor Carrier Services (303) 205-5602 Fax (303) 205-5981	Fuel trip permit miles.	Off highway use.	\$1.00 base cost plus fuel tax on mileage accrued under permit.	Any port of entry.
Connecticut (CT) Department of Revenue Services (860) 541-3216 or 297-4952 Fax (860) 541-7698 or 297-4761	Fuel trip permit miles.	None	Wire service fee for 10 day permit.	Permit wire services and in person at 25 Sigourney Street, Hartford, CT.
Delaware (DE) Department of Transportation Motor Fuel Tax Administration (302) 744-2702 Fax (302) 739-6299	Fuel trip permit miles.	None.	\$15.00 for 72 hours.	Delaware Motor Fuel Tax Administration (in person or by mail) and authorized wire services.

JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Florida (FL) Department of Highway Safety and Motor Vehicles (850) 488-6921 Fax (850) 922-7148	Fuel trip permit miles.	No tax on fuel placed in a refrigeration unit or in an off road vehicle. However, no refunds are given.	\$45.00 for 10 days.	Permit wire services.
Georgia (GA) Department of Revenue Motor Fuel Tax Unit (404) 657-1592 Fax (404) 657-7076	Fuel trip permit miles.	None.	\$16.00 for 10 days, or \$3.00 for a 30-day permit that converts to a permanent (DOR only to provide 30 day)	Permit services, truck stops, and Georgia Department of Revenue at (404) 651-8651.
Idaho (ID) Idaho State Tax Commission One Stop Shop (208) 334-8692 Fax (208) 334-2006	Off-highway miles, and fuel trip permit miles.	Off-loading exemption (idle time for purposes other than to propel the motor vehicle). Contact Idaho for exemption rates, and refrigerated (refer) fuel.	\$30.00 for 120 hours.	Contact Idaho Department of Transportation at (208) 334-8688, any port of entry and larger truck stops.
Illinois (IL) Department of Revenue Motor Fuel Use Tax Section (217) 785-1397 Fax (217) 524-9211	Fuel trip permit miles.	None.	\$20.00 for 72 hours.	Permit wire services or from the Illinois Department of Revenue.
Indiana (IN) Department of Revenue Motor Carrier Services (317) 615-7345 Fax (317) 821-2335	Fuel trip permit miles only.	None	\$50.00 for 5 days. Limit of four permits per calendar year.	Wire services or contact Indiana Department of Revenue for permit service information.
Iowa (IA) Department of Transportation Office of Motor Carrier Services (515) 237-3224 Fax (515) 237-3354	Fuel trip permit miles only.	Off-loading exemption. Contact Iowa Department of Revenue for exemption rates. Idle time credits on a case-by-case basis.	\$20.00 for three days.	Permit services and truckstops. Call (515) 237-3264 for more information.
Kansas (KS) Department of Revenue Motor Fuel Tax Section (785) 291-3898 Fax (785) 296-4993	Fuel trip permit miles and off highway.	Diesel and gas, non-highway useage.	\$11.00 for 72 hours if remaining in states on a single trip.	Any port of entry or central permit office at (785) 296-2356.
Kentucky (KY) Transportation Cabinet (502) 564-4154 Fax (502) 564-2132	Fuel trip permit miles. Miles traveled on privately owned property.	None.	\$40.00 for ten days. \$10.00 for ten days if you have KYU number.	Permit services or contact Kentucky at (502) 564-4127.
Louisiana (LA) Department of Revenue Excise Taxes Division (225) 925-7652 Fax (225) 925-3851	Fuel trip permit miles.	None	None	None
Maine (ME) Commercial Vehicle Center Bureau of Motor Vehicles (207) 624-9000 Ext. 52136 Fax (207) 624-9000 Ext. 52137	Fuel trip permit miles. Off-highway miles, call (207) 287-3851.	Gasoline Gasohol E85 M85 A55	\$50.00 for three days or \$5.00 for 30 days which will convert to a permanent.	Permit services or contact Maine at (207) 524-9000, X52136.
Manitoba, Canada (MB) Manitoba Finance Taxation Division (204) 945-3194 Fax (204) 948-2087	Fuel trip permit miles.	None	\$18.00 or six cents per kilometer whichever is greater.	Port of entry.

JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Maryland (MD) Comptroller of Maryland Motor Fuel Tax Division (410) 260-7131 Fax (410) 974-3129	Fuel trip permit miles.	None	\$42.00 for 15 days.	Authorized permit/wire services, or Maryland Fuel Tax Unit (in person or by mail).
Massachusetts (MA) Commonwealth of Massachusetts Department of Revenue (617) 887-6774 or 887-5057 Fax (617) 887-5089	Fuel trip permit miles. Massachusetts turnpike miles — see page 4.3 of this guidebook.	Off road equipment.	\$20.00 for 72 hours.	Permit wire services.
Michigan (MI) Department of Treasury (517) 373-3183 Fax (517) 241-0777	Fuel trip permit miles.	None	\$20.00 for five days.	Wire services, or Motor Fuel Tax Division at (517) 373-3183.
Minnesota (MN) Department of Public Safety (651) 405-6161 Fax (651) 405-6168	Fuel trip permit miles.	None	\$25.00 for five days.	Permit services. Call (651) 296-0893 for more information.
Mississippi (MS) State Tax Commission (601) 923-7152 Fax (601) 923-7165	None	None	No fuel trip permit, however an unlicensed motor carrier when leaving the state is required to stop at an inspection station and either show proof of purchasing fuel or pay fuel taxes based on miles traveled.	None
Missouri (MO) Highway Reciprocity Commission (573) 751-3671 Fax (573) 751-0916	Fuel trip permit miles.	None	\$10.00 for 72 hours.	Prior to entry — Highway Reciprocity Commission, weigh stations, and permit service.
Montana (MT) Department of Transportation (406) 444-6371 Fax (406) 444-7670	Fuel trip permit miles.	None	\$30.00 for 72 hours.	Department of Transportation, weigh stations, Montana Highway Patrol, and authorized trip permit agents.
Nebraska (NE) Department of Motor Vehicles Motor Carrier Services Division (888) 622-1222 or (402) 471-4435 Fax (402) 471-4024	Fuel trip permit miles.	None	\$20.00 for 72 hours, plus \$2.00 issuance fee.	Permit wire services and permit stations.
Nevada (NV) Department of Motor Vehicles and Public Safety Tax Section (775) 684-4711 Fax (775) 684-4619	Off-highway miles. Fuel trip permit miles.	None	\$30.00 flat rate.	Permit services or call the Nevada Department of Motor Vehicles and Public Safety.
New Brunswick, Canada (NB) Department of Finance Revenue Division (506) 444-5758 Fax (506) 444-5086	Fuel trip permit miles.	None	Nine cents per kilometer for gasoline. Eight cents per kilometer for diesel. \$10.00 minimum.	Authorized permit/wire services or the New Brunswick Revenue Division at (506) 453-3835.

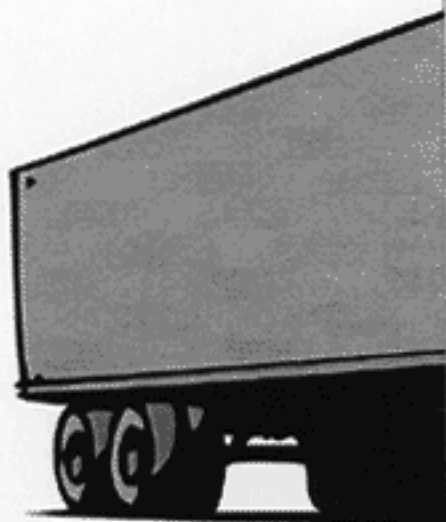
JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Newfoundland, Canada (NF) Department of Finance (709) 729-2935 Fax (709) 729-2856	Fuel trip permit miles.	None	\$100.00 flat rate.	Weigh scales.
New Hampshire (NH) Department of Safety (603) 271-2311 Fax (603) 271-6758	Fuel trip permit miles.	None	\$10.00 for three days.	Permit services.
New Jersey (NJ) Division of Motor Vehicles (609) 633-9408 FAX (609) 633-9393	Fuel trip permit miles.	None	\$25.00 for 96 hour one trip.	Authorized permit/wire services or New Jersey Motor Carriers Unit (in person or by mail).
New Mexico (NM) Taxation and Revenue Department (505) 827-1005 Fax (505) 827-0135	Fuel trip permit miles.	None	\$5.00 for 48 hours or single trip plus 4¢ per mile plus weight fee.	Motor Vehicle Division (505-827-0392.
New York (NY) Department of Taxation and Finance (800) 972-1233	Fuel trip permit miles; Miles transporting household goods.	None	\$25.00 for 72 hours.	New York State Department of Taxation and Finance or authorized permit/wire services.
North Carolina (NC) Department of Revenue Motor Fuels Tax Division (919) 733-8179 Fax (919) 733-8654	Fuel trip permit miles.	None.	\$50.00 per vehicle for 20 days.	Motor Fuels Tax Division (in person or by mail), North Carolina weigh stations (prior arrangement required before entering state), and authorized permit services.
North Dakota (ND) Department of Transportation Motor Vehicle Division/Motor Carrier Services (701) 328-2928 Fax (701) 328-3500	Fuel trip permit miles	None	\$15.00 for 72 hours or one trip.	Any port of entry or weigh scales.
Nova Scotia, Canada (NS) Department of Finance (902) 424-6410 Fax (902) 424-0660	Fuel trip permit miles.	None.	Information not available. Contact jurisdiction for information	Permit wire services.
Northwest Territories, Canada (NT) Government of Northwest Territories Department of Finance Taxation Division (403) 920-3470	None	None	Eight cents per kilometer	Weigh scales.
Ohio (OH) Department of Taxation (614) 466-3522 Fax (614) 752-8644	Fuel trip permit miles. Off highway miles. Buses exempt. All two axle trucks without trailers.	Fuel used to run power take offs (pto's) recovered by filing for refund; CNG.	\$12.00 for 24 hours.	Permit wire services and Ohio Department of Taxation offices.
Oklahoma (OK) Tax Commission (405) 521-3246 Fax (405) 525-2906	Fuel trip permit miles.	None	\$25.00 for 120 hours or 5 days.	Oklahoma Tax Commission; CCIS; Jameson Permit Service; Permits, Inc.; Transceiver; Transcom; TIC; and Permicon.

JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Ontario, Canada (ON) Ministry of Finance Motor Fuel and Tabacco Tax Branch (905) 433-6412 Fax (905) 436-4511	Fuel trip permit miles.	Ethanol Methanol Natural gas For fuels used to operate aux. equipment contact Ontario.	8.9 cents per kilometer.	Call (804) 527-0665. Permicon, Transceiver and other wire services.
Oregon (OR) Department of Transportation Motor Carrier Transportation Branch IFTA Section (503) 373-1634 (503) 378-5765	Weight-mile permits (Oregon does not have fuel tax).	N/A	N/A	N/A
Pennsylvania (PA) Department of Revenue Bureau of Motor Fuel Taxes (717) 705-5460 Fax (717) 787-6261	Fuel trip permit miles.	None	\$50.00 for 5 days.	Permit wire services.
Prince Edward Island, Canada (PE) Department of Provincial Treasury (902) 368-5703 Fax (902) 368-6164	Fuel trip permit miles.	None	\$25.00 for one trip.	Highway scales at port of entry.
Quebec, Canada (PQ) Ministry of Revenue of Quebec (418) 652-4382 Fax (418) 643-5158	Fuel trip permit miles.	Natural gas, propane. Gas and non-colored fuel oil used to operate aux. equipment only.	\$75.00 minimum or 15 cents per kilometer	Permit wire services.
Rhode Island (RI) Department of Administration Division of Taxation (401) 222-6317 Fax (401) 222-6314	Fuel trip permit miles.	Propane and ethanol gasohol containing 85% or more by volume used by 10 or more alternative fueled vehicles.	\$10.00 for 10 days.	Authorized permit services.
Saskatchewan, Canada (SK) Saskatchewan Finance Revenue Division (306) 787-7749 Fax (306) 787-0241	Fuel trip permit miles.	None	Contact Department of Highways and Transportation at (306) 787-4036	Information not available. Contact jurisdiction for information.
South Carolina (SC) Department of Public Safety (803) 737-6620 Fax (803) 737-6605	Fuel trip permit miles.	None	\$15.00 plus wire fees for 10 days.	Authorized permit/wire services.
South Dakota (SD) Department of Revenue Division of Motor Vehicles (605) 773-5335 Fax (605) 773-4117	Fuel trip permit miles.	None	\$20.00 for 72 hours or until leaving state.	Permit services and any port of entry (605) 698-3925.
Tennessee (TN) Department of Revenue (615) 253-2335 Fax (615) 532-7015	Fuel trip permit miles.	None	\$30.00 for seven days. Wire service fees not included.	Wire service (purchased prior to entry into state).
Texas (TX) Comptroller of Public Accounts (512) 463-3849 Fax (512) 475-0900	Fuel trip permit miles.	Blended product with diesel and gas.	\$50.00 for 20 days for one trip only.	Texas Comptroller of public accounts by money order or cashier's check.
Utah (UT) State Tax Commission (801) 297-7670 Fax (801) 297-7697	Fuel trip permit miles.	None	\$20.00 for 96 hours or single trip.	Permit services and any port of entry.

JURISDICTION EXEMPTIONS AND FUEL TRIP PERMIT INFORMATION				
JURISDICTION	NON-TAXABLE MILES	TAX EXEMPT FUELS	FUEL TRIP PERMIT COST	PURCHASE OUTLET FOR PERMITS
Vermont (VT) Department of Motor Vehicles (802) 828-2070	Fuel trip permit miles.	All fuels used in off-road use.	\$15.00 for 72 hours.	Permit services.
Virginia (VA) Department of Motor Vehicles Motor Carrier Services (866) 878-2582 (voice) (800) 272-9268 (deaf and hearing impaired only) Fax (804) 367-0273	Fuel trip permit miles.	Refunds will be allowed for fuel used in a refrigeration unit only if a separate tank is on the vehicle for the refrigeration unit. Refunds are not allowed for idle time.	\$20.00 for 10 days.	Comdata Legalization Services (800) 749-6058. Interstate Permit Services (800) 343-4889 Jet Permit LTD. (800) 788-0603 Xerofax, Inc. (800) 853-3762 (800) 527-6702
Washington (WA) Department of Licensing IFTA Unit (360) 664-1868 Fax (360) 586-5905	Fuel trip permit miles.	None.	\$25.00 for 3 days.	Permit services, State Patrol Offices, Department of Transportation, Department of Licensing, and any port of entry.
Washington, DC Department of Finance & Revenue Washington, DC 20001 (202) 727-6070	Not Applicable.	Not Applicable.	Not Applicable.	Not Applicable.
West Virginia (WV) Department of Tax & Revenue (304) 558-0700 or 4448 Fax (304) 558-1989 or 558-373	Off-highway miles and fuel trip permit miles.	None	\$24.00 for five consecutive days.	Permit/wire services.
Wisconsin (WI) Department of Transportation (608) 264-7231 Fax (608) 267-0220	Non-highway miles and fuel trip permit miles.	None	\$15.00 for 72 hours.	Permit services.
Wyoming (WY) Department of Transportation (307) 777-4842 Fax (307) 777-4772	Fuel trip permit miles.	None	\$7.50 for single vehicle. \$15.00 for vehicle in combination.	State Patrol Office and any port of entry.



**Commonwealth Of Virginia
Department of Motor Vehicles
Motor Carrier Services
P.O. Box 27412
Richmond, Virginia 23269-0001**



Toll Free (866) 878-2582 (voice)
(800) 272-9268 (deaf and hearing impaired only)
(804) 367-0273 (fax)
mcsonline@dmv.virginia.gov (e-mail)
www.dmvNOW.com (web site)